

AD-A144 494	STATUS OF INTERNAL AUDIT CAPABILITIES OF FEDERAL AGENCIES WITHOUT STATUTORY INSPECTORS GENERAL(U) GENERAL ACCOUNTING OFFICE WASHINGTON DC ACCOUNTING AND FINANC .. 04 MAY 84 GAO/AFMD-84-45	1/1
UNCLASSIFIED		F/G 5/1 NL

STATUS OF INTERNAL AUDIT CAPABILITIES OF FEDERAL
AGENCIES WITHOUT STATUTORY INSPECTORS GENERAL(U)
GENERAL ACCOUNTING OFFICE WASHINGTON DC ACCOUNTING AND
FINANC 04 MAY 84 GAO/AFMD-84-45 E/G 5/1

1/1

UNCLASSIFIED

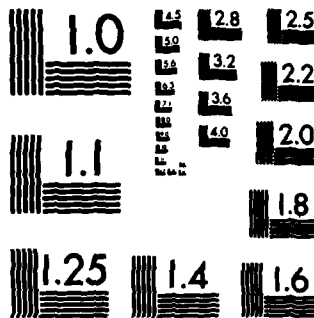
04 MAY 84 GAO/AFMD-84-45

F/G 5/1

NL

END

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 84



MICROCOPY RESOLUTION TEST CHART
NATIONAL BUREAU OF STANDARDS-1963-A

AD-A144 494

BY THE U.S. GENERAL ACCOUNTING OFFICE

**Report To The Chairman, Subcommittee On
Legislation And National Security
Committee On Government Operations
House Of Representatives**

**Status Of Internal Audit Capabilities Of
Federal Agencies Without Statutory
Inspectors General**

This report contains the results of GAO's survey questionnaires on internal audit capabilities of federal agencies without statutory inspectors general. The 99 federal organizations which responded vary greatly in funding and in staff size. Twenty-three had 1983 appropriations of greater than \$100 million each, while 41 each received less than \$10 million.

This study shows that some agencies are not complying with OMB Circulars A-50 and A-73, which address audits of federal operations and programs and audit followup; and with GAO's Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. Some agencies have no audit coverage; at others the internal auditor does not report to the head or deputy head of the agency; and at several agencies that have more than one audit or investigative unit, there are no procedures for coordination.

DTIC FILE COPY



This document has been approved
for public release and sale; its
distribution is unlimited.

DTIC
ELECTE
AUG 22 1984
S D E

GAO/AFMD-84-45
MAY 4, 1984

84 08 22 046

Request for copies of GAO reports should be sent to:

U.S. General Accounting Office
Document Handling and Information
Services Facility
P.O. Box 6015
Gaithersburg, Md. 20760

Telephone (202) 275-6241

The first five copies of individual reports are free of charge. Additional copies of bound audit reports are \$3.25 each. Additional copies of unbound report (i.e., letter reports) and most other publications are \$1.00 each. There will be a 25% discount on all orders for 100 or more copies mailed to a single address. Sales orders must be prepaid on a cash, check, or money order basis. Check should be made out to the "Superintendent of Documents".



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

ACCOUNTING AND FINANCIAL
MANAGEMENT DIVISION

B-214522

The Honorable Jack Brooks
Chairman, Subcommittee on Legislation
and National Security
Committee on Government Operations
House of Representatives



| | |
|--------------------|-------------------------------------|
| Accession For | |
| NTIS GRA&I | <input checked="" type="checkbox"/> |
| DTIC TAB | <input type="checkbox"/> |
| Unannounced | <input type="checkbox"/> |
| Justification | |
| By | |
| Distribution/ | |
| Availability Codes | |
| Dist | Avail and/or
Special |
| A-1 | |

Dear Mr. Chairman:

Your August 4, 1983, letter requested that we provide the subcommittee with specific information on the audit capability of agencies not subject to the Inspector General Act of 1978 or similar legislation. You expressed interest in audit staff size, independence, coordination of audit functions, and followup and implementation of audit recommendations. In addition, you asked whether the audit organizations in these agencies are meeting GAO's audit standards.

We solicited information from 105 organizations, through the use of a questionnaire, to answer the questions in your letter. The summary we are providing you is based on responses to the questionnaire from 99 agencies. This information has not been verified by us.

As you requested, we kept the subcommittee staff apprised of significant findings and trends during the course of our survey. On January 31, 1984, we provided detailed results and statistical analyses of the survey to the staff and agreed to send the subcommittee a report responding to your specific questions. Appendixes in this report contain summary charts and exhibits listing information pertaining to individual agencies; and at the subcommittee staff's suggestion, we are also providing information on these agencies' use of a fraud hotline.

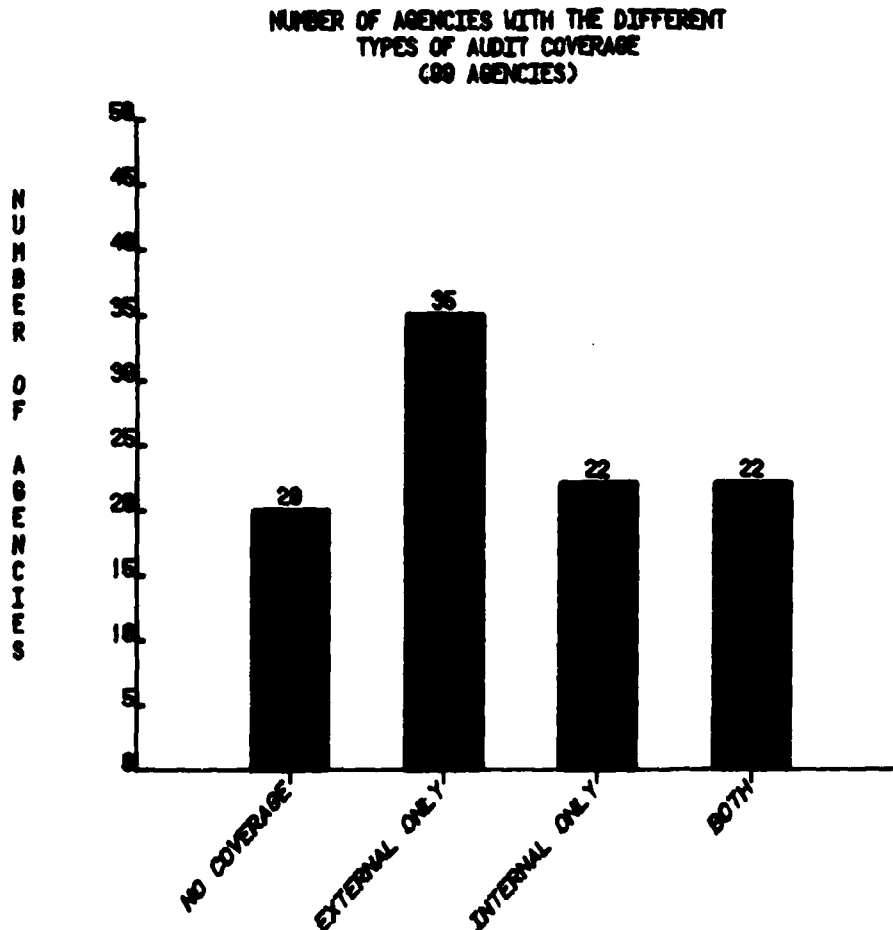
The responses from 99 organizations in the federal government showed that these organizations vary greatly in funding and staff size. The U.S. Postal Service and Departments of the Treasury and Justice are among the largest federal agencies and have relatively large internal audit staffs. Conversely, the Advisory Committee on Federal Pay has approximately \$200,000 in appropriated funds, only three personnel, and no audit staff. Of the 99 agencies in our survey, 23 have 1983 appropriations of greater than \$100 million each, while 41 of these agencies received less than \$10 million each. Internal audit staff size ranges from one person each at seven organizations to over 550 personnel at the U.S. Postal Service.

Our survey also showed that some agencies are not complying with OMB Circulars A-50 and A-73, which address audits of federal operations and programs and audit followup; and with GAO's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions." For example, some agencies have no audit coverage; at others the internal auditor does not report to the head of the agency or deputy; and at several agencies that have more than one audit or investigative unit, there are no procedures for coordination. Although we did not determine the specific reasons for non-compliance, many of the agencies in the above categories are relatively small, which may affect their ability to comply fully with all audit standards. In any event, we intend to follow up on selected agencies in order to improve internal audit capabilities in these agencies.

Our responses to the specific questions raised in your letter are as follows:

Which agencies have audit and investigative capability in-house and which use external audit?

As shown in the following chart, 20 of the 99 agencies responding to our questionnaire had no audit coverage.



The remaining 79 agencies responding said that they were audited either by external or internal auditors, or both. Forty-four of them have internal audit units, including twenty-two that also have external audit coverage. Thirty-five agencies without internal audit units are covered only by external auditors (see appendixes I through IV on pages 1 to 5 for more details).

Nineteen of the 99 agencies responded that they have investigative units (see appendix V, p. 6). Some agencies, however, indicated that while they do not have a formal investigative unit, investigations are conducted by other organizational components or even by auditors within the internal audit organization on an ad hoc basis.

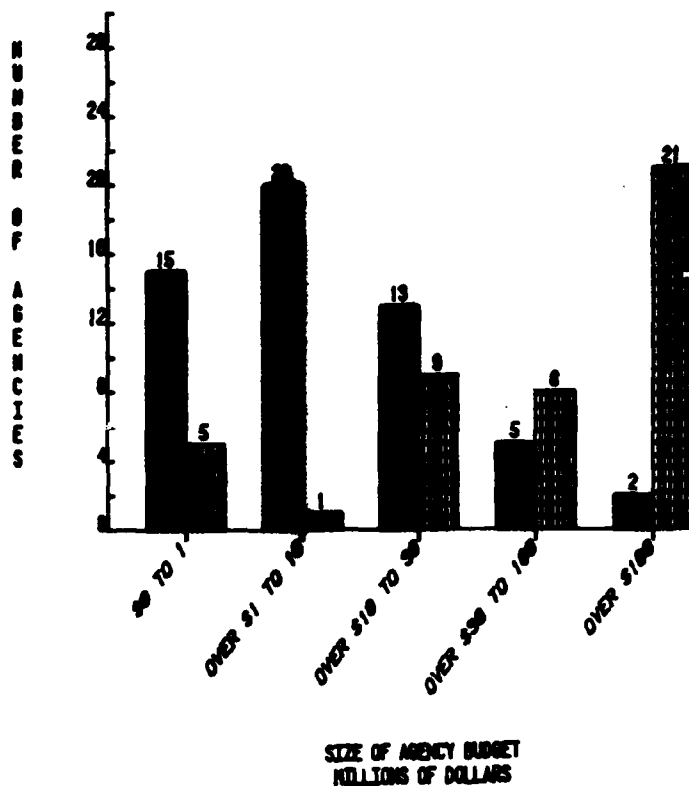
What is the size of the internal audit function in comparison to the budget and personnel resources of the agency?

The next chart shows a comparison of agencies with and without internal audit units by budget size. Forty-eight of the 55 agencies without internal audit units have funding levels below \$30 million. A further breakdown shows that 15 of the agencies have funding levels of less than \$1 million; another 20 agencies have funding levels between \$1 and \$10 million. The two agencies with budgets over \$100 million and no internal audit unit are the Legal Services Corporation and the U.S. Courts. The Legal Services Corporation, however, has an audit organization which is responsible for ensuring that grant recipients comply with the Legal Services Act. Audit coverage is provided for the courts by the Administrative Office of the U.S. Courts.

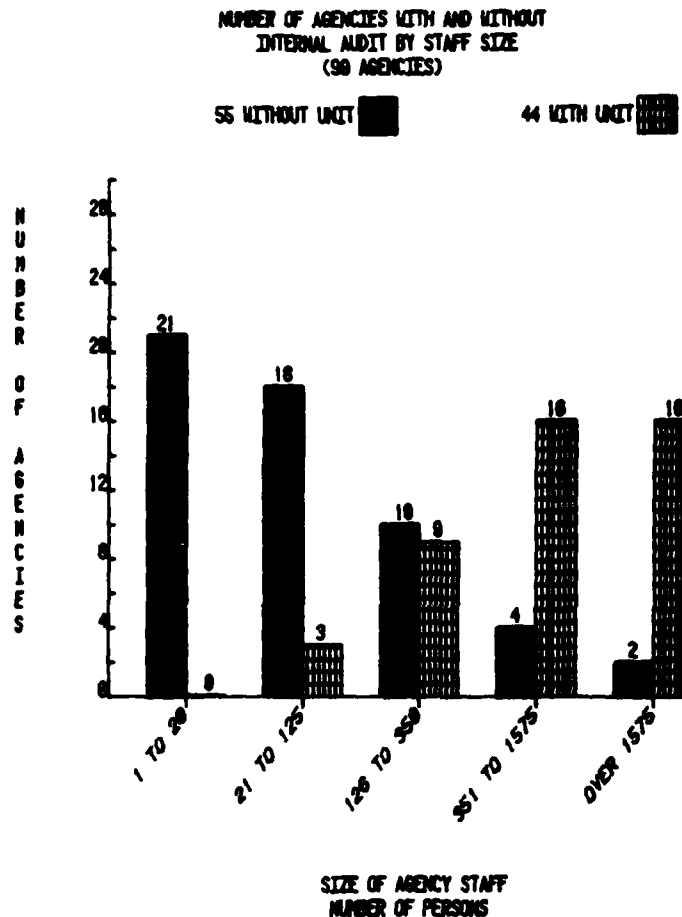
NUMBER OF AGENCIES WITH AND WITHOUT
EXTRABUDGETARY AID BY BUDGET SIZE
(88 AGENCIES)

55 WITHOUT AID

44 WITH AID



Agencies with smaller staffs are less likely to have internal audit units. For example, 49 of 55 agencies without internal audit units have less than 350 personnel. Conversely, agencies with more than 350 personnel are more likely to have internal audit units. Thirty-two of 44 agencies with internal audit units exceed 350 personnel. See the following chart for some comparisons.



The agencies without internal audit units which have staffs over 1,575 are the U.S. Courts and the Securities and Exchange Commission. Individual comparisons between funding and personnel are provided in appendix VI, pp. 7-12.

Are audit and investigative
functions independent of
management?

Thirty-nine of the 44 agencies with internal audit units (89 percent) responded that their internal audit unit reported to either the head or deputy head of the agency as called for in OMB Circular A-73. Reporting to the highest possible level in the agency is one standard for independence according to GAO's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions." The internal audit units in the other five agencies

report to a finance officer or other official in the agency, indicating a lack of independence. Appendix VII on pages 13 through 15 provides a breakdown of the internal audit unit reporting level by agency.

Are audit functions conducted
by more than one office within
an agency coordinated?

Twenty-one of those agencies with internal audit units responded that there was more than one audit or investigative unit within their agency. However, only four of these agencies indicated that they had procedures for coordinating audit work within their agency. (See appendix VIII, p 16.)

Does followup of audit findings
occur to assure resolution and, as
appropriate, are recommendations
implemented?

We did not perform audit work at the agencies, therefore, we are unable to determine if follow-up of audit findings and implementation of recommendations is occurring. However, 25 of the 44 agencies with internal audit units responded that they have procedures--in accordance with OMB Circular A-50--for the resolution of audit findings. (See appendix IX, p. 17.) Thirty-one of the 44 agencies indicated that they have procedures for following up on the implementation of audit recommendations. (See appendix X, pp. 18 and 19.)

Are audit organizations
meeting GAO's audit standards?

Fifty-one of the agencies indicated that they meet GAO's audit standards, and three indicated that they do not meet the standards. Forty-five agencies responded that the standards were not applicable. Appendix XI, p. 20-25, provides each agency's response about its compliance with GAO audit standards.

Number of agencies with
and without a hotline

Nine agencies reported that they have a hotline for receiving calls about fraud, waste, and abuse; eighty-four agencies do not have a hotline. Six agencies did not respond to the question. Those agencies reporting that they have a hotline are listed on appendix XII, p. 26.

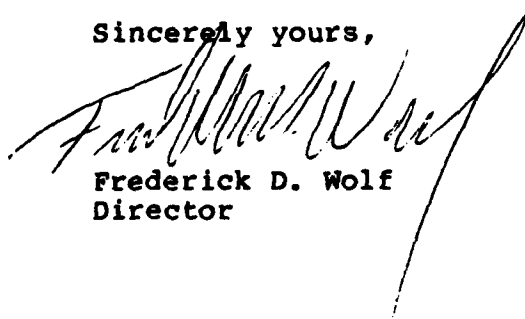
We hope this information will be useful to you in your consideration of legislation for those federal agencies which are not

B-214522

subject to the Inspector General Act of 1978 or similar legislation. If we can be of further assistance please contact us.

As arranged with your office, unless you publicly announce its contents earlier, we will not distribute this report until 30 days from its date. At that time we will send copies to interested parties and make copies available to others upon request.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Frederick D. Wolf", written in dark ink. The signature is fluid and extends to the right, with a long horizontal stroke at the end.

Frederick D. Wolf
Director

AGENCIES WITHOUT AUDIT COVERAGE

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES
ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS
ARCHITECTURAL & TRANSPORTATION BARRIERS COMPLIANCE BOARD
COMMISSION ON SECURITY AND COOPERATION IN EUROPE
COMMITTEE FOR PURCHASE FROM THE BLIND & SEVERELY HANDICAPPED
CONGRESSIONAL BUDGET OFFICE
COPYRIGHT ROYALTY TRIBUNAL
FEDERAL LABOR RELATIONS AUTHORITY
FRANKLIN DELANO ROOSEVELT MEMORIAL COMMISSION
INTERNATIONAL TRADE COMMISSION
JAPAN-UNITED STATES FRIENDSHIP COMMISSION
MARINE MAMMAL COMMISSION
NATIONAL CAPITAL PLANNING COMMISSION
NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE
NATIONAL MEDIATION BOARD
NAVAJO AND HOPI INDIAN RELOCATION COMMISSION
OFFICE OF THE FEDERAL INSPECTOR, ALASKA NATURAL GAS
TRANSPORTATION SYSTEM
UNITED STATES HOLOCAUST MEMORIAL COUNCIL
UNITED STATES TAX COURT
U.S. RAILWAY ASSOCIATION

AGENCIES WITHOUT INTERNAL AUDIT UNITS
COVERED BY EXTERNAL AUDITORS

ADVISORY COMMITTEE ON FEDERAL PAY
ADVISORY COUNCIL ON HISTORIC PRESERVATION
AMERICAN BATTLE MONUMENTS COMMISSION
APPALACHIAN REGIONAL COMMISSION
ARMS CONTROL AND DISARMAMENT AGENCY
BOARD OF INTERNATIONAL BROADCASTING
COMMISSION ON CIVIL RIGHTS
COMMISSION OF FINE ARTS
COUNCIL OF ECONOMIC ADVISORS
COUNCIL ON ENVIRONMENTAL QUALITY
DELAWARE RIVER BASIN COMMISSION
EXECUTIVE RESIDENCE AT THE WHITE HOUSE
FEDERAL JUDICIAL CENTER
FEDERAL MINE SAFETY AND HEALTH REVIEW COMMISSION
FEDERAL TRADE COMMISSION
HARRY S. TRUMAN SCHOLARSHIP FOUNDATION
LEGAL SERVICES CORPORATION
NATIONAL SECURITY COUNCIL
OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION
OFFICE OF MANAGEMENT AND BUDGET
OFFICE OF POLICY DEVELOPMENT
OFFICE OF SCIENCE AND TECHNOLOGY POLICY
OFFICE OF TECHNOLOGY ASSESSMENT
OFFICE OF THE VICE PRESIDENT
OFFICE OF UNITED STATES TRADE REPRESENTATIVE

AGENCIES WITHOUT INTERNAL AUDIT UNITS

COVERED BY EXTERNAL AUDITORS

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION

PROPERTY REVIEW BOARD

SECURITIES AND EXCHANGE COMMISSION

SELECTIVE SERVICE SYSTEM

SUSQUEHANNA RIVER BASIN COMMISSION

THE WHITE HOUSE OFFICE

UNITED STATES COURTS OF APPEALS, UNITED STATES DISTRICT COURTS, AND
OTHER JUDICIAL SERVICES

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

UNITED STATES COURT OF INTERNATIONAL TRADE

AGENCIES WITH INTERNAL AUDIT UNITS ONLY

ADMINISTRATIVE OFFICE OF THE U.S. COURTS
CIVIL AERONAUTICS BOARD
COMMODITY FUTURES TRADING COMMISSION
CONSUMER PRODUCT SAFETY COMMISSION
DEPARTMENT OF JUSTICE
FARM CREDIT ADMINISTRATION
FEDERAL COMMUNICATIONS COMMISSION
FEDERAL ELECTION COMMISSION
FEDERAL HOME LOAN BANK BOARD
FEDERAL MARITIME COMMISSION
FEDERAL MEDIATION AND CONCILIATION SERVICE
GOVERNMENT PRINTING OFFICE
INTERSTATE COMMERCE COMMISSION
LIBRARY OF CONGRESS
MERIT SYSTEMS PROTECTION BOARD
NATIONAL LABOR RELATIONS BOARD
NATIONAL TRANSPORTATION SAFETY BOARD
NEIGHBORHOOD REINVESTMENT CORPORATION
OFFICE OF PERSONNEL MANAGEMENT
PANAMA CANAL COMMISSION
PENSION BENEFIT GUARANTY CORPORATION
RAILROAD RETIREMENT BOARD

AGENCIES WITH BOTH INTERNAL AND EXTERNAL AUDIT CAPABILITY

ACTION

ARCHITECT OF THE CAPITOL

CORPORATION FOR PUBLIC BROADCASTING

DEPARTMENT OF THE TREASURY

DISTRICT OF COLUMBIA GOVERNMENT

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

EXPORT-IMPORT BANK

FEDERAL DEPOSIT INSURANCE CORPORATION

FEDERAL RESERVE SYSTEM

INTER-AMERICAN FOUNDATION

NATIONAL CONSUMER COOPERATIVE BANK

NATIONAL CREDIT UNION ADMINISTRATION

NATIONAL ENDOWMENT FOR THE ARTS

NATIONAL ENDOWMENT FOR THE HUMANITIES

NATIONAL SCIENCE FOUNDATION

NATIONAL RAILROAD PASSENGER CORPORATION

NUCLEAR REGULATORY COMMISSION

OFFICE OF ADMINISTRATION, EXECUTIVE OFFICE OF THE PRESIDENT

PEACE CORPS

SMITHSONIAN INSTITUTION

UNITED STATES INFORMATION AGENCY

UNITED STATES POSTAL SERVICE

AGENCIES THAT HAVE INVESTIGATIVE UNITS

ACTION

CIVIL AERONAUTICS BOARD

DEPARTMENT OF JUSTICE

DEPARTMENT OF THE TREASURY

DISTRICT OF COLUMBIA GOVERNMENT

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

FARM CREDIT ADMINISTRATION

FEDERAL COMMUNICATIONS COMMISSION

FEDERAL HOME LOAN BANK BOARD

FEDERAL MARITIME COMMISSION

FEDERAL RESERVE SYSTEM

INTERSTATE COMMERCE COMMISSION

LEGAL SERVICES CORPORATION

NATIONAL TRANSPORTATION SAFETY BOARD

NUCLEAR REGULATORY COMMISSION

PEACE CORPS

SMITHSONIAN INSTITUTION

UNITED STATES INFORMATION AGENCY

UNITED STATES POSTAL SERVICE

APPENDIX VI

APPENDIX VI

SCHEDULE OF RELATIONSHIP BETWEEN SIZE OF AGENCY AND INTERNAL AUDIT

| NAME OF AGENCY | IA UNIT
YES/NO | FY 83 FUNDS (000) | | | PERSONNEL | | |
|--|-------------------|-------------------|----------|------|-----------|----------------------|------|
| | | AGENCY | IA UNIT | \$ | AGENCY | IA UNIT ¹ | \$ |
| ACTION | Yes | \$ 117,721 | \$ 1,332 | 1.13 | 440 | 12 | 2.73 |
| ADMINISTRATIVE CONFERENCE
OF THE UNITED STATES | No | 1,339 | 0 | 0.00 | 19 | 0 | 0.00 |
| ADMINISTRATIVE OFFICE OF THE
UNITED STATES COURTS | Yes | 25,500 | 1,437 | 5.60 | 512 | 27 | 5.27 |
| ADVISORY COMMISSION ON
INTERGOVERNMENTAL RELATIONS | No | 1,920 | 0 | 0.00 | 34 | 0 | 0.00 |
| ADVISORY COMMITTEE ON
FEDERAL PAY | No | 204 | 0 | 0.00 | 3 | 0 | 0.00 |
| ADVISORY COUNCIL ON HISTORIC
PRESERVATION | No | 1,000 | 0 | 0.00 | 20 | 0 | 0.00 |
| AMERICAN BATTLE MONUMENTS
COMMISSION | No | 10,666 | 0 | 0.00 | 381 | 0 | 0.00 |
| APPALACHIAN REGIONAL
COMMISSION | No | 2,900 | 0 | 0.00 | 6 | 0 | 0.00 |
| ARCHITECT OF THE CAPITOL | Yes | 97,670 | † | | 2,011 | 1 | 0.00 |
| ARCHITECTURAL & TRANSPORTATION
BARRIERS COMPLIANCE BOARD | No | 2,020 | 0 | 0.00 | 24 | 0 | 0.00 |
| ARMS CONTROL AND DISARMAMENT
AGENCY | No | 19,942 | 0 | 0.00 | 154 | 0 | 0.00 |
| BOARD OF INTERNATIONAL
BROADCASTING | No | 95,884 | 0 | 0.00 | 8 | 0 | 0.00 |
| CIVIL AERONAUTICS BOARD | Yes | 72,900 | † | | 420 | 2 | 0.48 |
| COMMISSION OF FINE ARTS | No | 319 | 0 | 0.00 | 7 | 0 | 0.00 |
| COMMISSION ON CIVIL RIGHTS | No | 11,626 | 0 | 0.00 | 207 | 0 | 0.00 |
| COMMISSION ON SECURITY AND
COOPERATION IN EUROPE | No | 550 | 0 | 0.00 | 14 | 0 | 0.00 |
| COMMITTEE FOR PURCHASE FROM
THE BLIND & SEVERELY
HANDICAPPED | No | 653 | 0 | 0.00 | 12 | 0 | 0.00 |
| COMMODITY FUTURES TRADING
COMMISSION | Yes | 22,999 | 179 | 0.78 | 510 | 4 | 0.78 |

SCHEDULE OF RELATIONSHIP BETWEEN SIZE OF AGENCY AND INTERNAL AUDIT

| NAME OF AGENCY | IA UNIT
YES/NO | FY 83 FUNDS (000) | | \$ | PERSONNEL | | \$ |
|--|-------------------|-------------------|---------|-------|-----------|----------------------|------|
| | | AGENCY | IA UNIT | | AGENCY | IA UNIT ¹ | |
| CONGRESSIONAL BUDGET OFFICE | No | 16,352 | 0 | 0.00 | 226 | 0 | 0.00 |
| CONSUMER PRODUCT SAFETY
COMMISSION | Yes | 33,501 | 120 | 0.36 | 550 | 2.5 | 0.45 |
| COPYRIGHT ROYALTY TRIBUNAL | No | 526 | 0 | 0.00 | 10 | 0 | 0.00 |
| CORPORATION FOR PUBLIC
BROADCASTING | Yes | 172,000 | 319 | 0.19 | 98 | 6 | |
| COUNCIL OF ECONOMIC ADVISORS | No* | 2,115 | 0 | 0.00 | 34 | 0 | 0.00 |
| COUNCIL ON ENVIRONMENTAL
QUALITY | No* | 926 | 0 | 0.00 | 15 | 0 | 0.00 |
| DELAWARE RIVER BASIN
COMMISSION | No | 277 | 0 | 0.00 | 2 | 0 | 0.00 |
| DEPARTMENT OF JUSTICE | Yes | 2,666,234 | 4,860 | 0.18 | 54,983 | 100 | 0.18 |
| DEPARTMENT OF THE TREASURY | Yes | 125,218,590 | 4,083 | 0.003 | 112,542 | 132 | 0.12 |
| DISTRICT OF COLUMBIA
GOVERNMENT | | | | | | | |
| INSPECTOR GENERAL | Yes | 550,500 | 611.3 | 1.11 | 28,642 | 16 | 0.06 |
| D.C. AUDITOR | Yes | 550,500 | 462.1 | 0.08 | 28,642 | 14 | 0.05 |
| EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION | Yes | 144,884 | 0 | 0.00 | 3,278 | 9 | 0.28 |
| EXECUTIVE RESIDENCE AT THE
WHITE HOUSE | No* | 3,878 | 0 | 0.00 | 86 | 0 | 0.00 |
| EXPORT-IMPORT BANK | Yes | 2,701,253 | † | | 335 | 2 | 0.60 |
| FARM CREDIT ADMINISTRATION | Yes | 0 | 182.5 | | 287 | 3 | 1.05 |
| FEDERAL COMMUNICATIONS
COMMISSION | Yes | 74,430 | † | | 1,602 | 4 | 0.25 |
| FEDERAL DEPOSIT INSURANCE
CORPORATION | Yes | 268,211 | 1,497 | .558 | 3,550 | 30 | 0.85 |
| FEDERAL ELECTION COMMISSION | Yes | 9,880 | *** | | 212 | 4 | 1.89 |
| FEDERAL HOME LOAN BANK BOARD | Yes | 0 | 555.9 | | 1,465 | 14 | 0.96 |
| FEDERAL JUDICIAL CENTER | No** | 8,598 | 0 | 0.00 | 92 | 0 | 0.00 |

APPENDIX VI

APPENDIX VI

SCHEDULE OF RELATIONSHIP BETWEEN SIZE OF AGENCY AND INTERNAL AUDIT

| NAME OF AGENCY | IA UNIT
YES/NO | FY 83 FUNDS (000) | | | PERSONNEL | | |
|--|-------------------|-------------------|---------|------|-----------|----------------------|------|
| | | AGENCY | IA UNIT | % | AGENCY | IA UNIT ¹ | % |
| FEDERAL LABOR RELATIONS
AUTHORITY | No | 15,745 | 0 | 0.00 | 312 | 0 | 0.00 |
| FEDERAL MARITIME COMMISSION | Yes | 10,378 | † | | 287 | 10 | 3.48 |
| FEDERAL MEDIATION AND
CONCILIATION SERVICE | Yes | 20,189 | † | | 351 | 5 | 1.42 |
| FEDERAL MINE SAFETY AND HEALTH
REVIEW COMMISSION | No | 3,686 | 0 | 0.00 | 69 | 0 | 0.00 |
| FEDERAL RESERVE SYSTEM | | | | | | | |
| SYSTEMS IMPROVEMENT & IA | Yes | 0 | 256 | | 1,554 | 5 | 0.32 |
| OPERATIONS REVIEW PROGRAM | Yes | 0 | 85 | | 1,554 | 2 | .13 |
| FEDERAL TRADE COMMISSION | No | 60,798 | 0 | 0.00 | 1,235 | 0 | 0.00 |
| FRANKLIN DELANO ROOSEVELT
MEMORIAL COMMISSION | No | 0 | 0 | 0.00 | 1 | 0 | 0.00 |
| GOVERNMENT PRINTING OFFICE | Yes | 135,727 | 1,102 | 0.81 | 5,814 | 31 | 0.53 |
| HARRY S. TRUMAN SCHOLARSHIP
FOUNDATION | No | 3,590 | 0 | 0.00 | 4 | 0 | 0.00 |
| INTER-AMERICAN FOUNDATION | Yes | 10,634 | † | | 63 | 1 | 1.59 |
| INTERNATIONAL TRADE COMMISSION | No | 19,737 | 0 | 0.00 | 428 | 0 | 0.00 |
| INTERSTATE COMMERCE COMMISSION | Yes | 57,178 | † | | 1,400 | 2 | 0.14 |
| JAPAN-UNITED STATES FRIENDSHIP
COMMISSION | No | 1,700 | 0 | 0.00 | 3 | 0 | 0.00 |
| LEGAL SERVICES CORPORATION | No | 241,000 | 0 | 0.00 | 177 | 0 | 0.00 |
| LIBRARY OF CONGRESS | Yes | 246,762 | 180.9 | 0.07 | 4,700 | 5 | 0.11 |
| MARINE MAMMAL COMMISSION | No | 594 | 0 | 0.00 | 7 | 0 | 0.00 |
| MERIT SYSTEMS PROTECTION BOARD | Yes | 20,524 | † | | 438 | 2 | 0.46 |
| NATIONAL CAPITAL PLANNING
COMMISSION | No | 2,202 | 0 | 0.00 | 48 | 0 | 0.00 |
| NATIONAL COMMISSION ON
LIBRARIES AND INFORMATION
SCIENCE | No | 674 | 0 | 0.00 | 9 | 0 | 0.00 |

SCHEDULE OF RELATIONSHIP BETWEEN SIZE OF AGENCY AND INTERNAL AUDIT

| NAME OF AGENCY | IA UNIT
YES/NO | FY 83 FUNDS (000) | | \$ | PERSONNEL | | \$ |
|--|-------------------|-------------------|---------|------|-----------|----------------------|------|
| | | AGENCY | IA UNIT | | AGENCY | IA UNIT ¹ | |
| NATIONAL CONSUMER COOPERATIVE BANK | Yes | 0 | 208 | 0.00 | 90 | 4 | 4.44 |
| NATIONAL CREDIT UNION ADMINISTRATION | Yes | 121,470 | 154 | 0.13 | 644 | 3 | 0.45 |
| NATIONAL ENDOWMENT FOR THE ARTS | Yes | 100,874 | † | | 260 | 1 | 0.39 |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | Yes | 96,000 | † | | 206 | 1 | 0.49 |
| NATIONAL LABOR RELATIONS BOARD | Yes | 132,753 | 129 | 0.10 | 3,000 | 3 | 0.10 |
| NATIONAL MEDIATION BOARD | No | 3,598 | 0 | 0.00 | 60 | 0 | 0.00 |
| NATIONAL RAILROAD PASSENGER CORPORATION | Yes | 600,000 | 1,654 | 0.28 | 25,000 | 42 | 0.17 |
| NATIONAL SCIENCE FOUNDATION | Yes | 1,072,468 | 550 | 0.05 | 1,106 | 13 | 1.18 |
| NATIONAL SECURITY COUNCIL | No ^a | 3,976 | 0 | 0.00 | 60 | 0 | 0.00 |
| NATIONAL TRANSPORTATION SAFETY BOARD | Yes | 17,694 | † | | 293 | 1 | 0.34 |
| NAVAJO AND HOPI INDIAN RELOCATION COMMISSION | No | 13,403 | 0 | 0.00 | 36 | 0 | 0.00 |
| NEIGHBORHOOD REINVESTMENT CORPORATION | Yes | 15,512 | *** | | 224 | 1 | 0.45 |
| NUCLEAR REGULATORY COMMISSION | Yes | 479,500 | 1,003.6 | 0.21 | 3,303 | 28 | 0.85 |
| OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION | No | 6,316 | 0 | 0.00 | 121 | 0 | 0.00 |
| OFFICE OF ADMINISTRATION,
EXECUTIVE OFFICE OF THE PRESIDENT | Yes | 13,640 | † | | 147 | 1 | 0.68 |
| OFFICE OF MANAGEMENT & BUDGET | No ^a | 38,595 | 0 | 0.00 | 634 | 0 | 0.00 |
| OFFICE OF PERSONNEL MANAGEMENT | Yes | 16,508,515 | 2,107 | 0.01 | 5,090 | 42 | 0.83 |
| OFFICE OF POLICY DEVELOPMENT | No ^a | 2,653 | 0 | 0.00 | 45 | 0 | 0.00 |
| OFFICE OF SCIENCE & TECHNOLOGY POLICY | No ^a | 1,839 | 0 | 0.00 | 11 | 0 | 0.00 |

SCHEDULE OF RELATIONSHIP BETWEEN SIZE OF AGENCY AND INTERNAL AUDIT

| NAME OF AGENCY | IA UNIT
YES/NO | FY 83 FUNDS (000) | | \$ | PERSONNEL | | \$ |
|---|-------------------|-------------------|---------|------|-----------|----------------------|------|
| | | AGENCY | IA UNIT | | AGENCY | IA UNIT ¹ | |
| OFFICE OF TECHNOLOGY
ASSESSMENT | No | 13,900 | 0 | 0.00 | 130 | 0 | 0.00 |
| OFFICE OF THE FEDERAL
INSPECTOR, ALASKA NATURAL GAS
TRANSPORTATION SYSTEM | No | 30,471 | 0 | 0.00 | 205 | 0 | 0.00 |
| OFFICE OF THE UNITED STATES
TRADE REPRESENTATIVE | No* | 10,100 | 0 | 0.00 | 113 | 0 | 0.00 |
| OFFICE OF THE VICE PRESIDENT | No* | 1,483 | 0 | 0.00 | 23 | 0 | 0.00 |
| OFFICIAL RESIDENCE OF THE
VICE PRESIDENT | No* | 281 | 0 | 0.00 | 0 | 0 | 0.00 |
| PANAMA CANAL COMMISSION | Yes | 452,589 | 803 | 0.18 | 7,858 | 20 | 0.26 |
| PEACE CORPS | Yes | 97,500 | 468 | 0.48 | 840 | 10 | 1.19 |
| PENNSYLVANIA AVENUE
DEVELOPMENT CORPORATION | No | 12,200 | 0 | 0.00 | 35 | 0 | 0.00 |
| PENSION BENEFIT GUARANTY
CORPORATION | Yes | 0 | 195 | | 492 | 5 | 1.02 |
| PROPERTY REVIEW BOARD | No* | 445 | 0 | 0.00 | 6 | 0 | 0.00 |
| RAILROAD RETIREMENT BOARD | Yes | 350,250 | 632.7 | 0.18 | 350 | 15 | 1.15 |
| SECURITIES AND EXCHANGE
COMMISSION | No | 84,295 | 0 | 0.00 | 1,765 | 0 | 0.00 |
| SELECTIVE SERVICE SYSTEM | No | 23,386 | 0 | 0.00 | 255 | 0 | 0.00 |
| SMITHSONIAN INSTITUTION | Yes | 227,534 | 470 | 0.21 | 4,276 | 12 | 0.28 |
| SUSQUEHANNA RIVER BASIN
COMMISSION | No | 185 | 0 | 0.00 | 2 | 0 | 0.00 |
| THE WHITE HOUSE OFFICE | No* | 22,164 | 0 | 0.00 | 322 | 0 | 0.00 |
| UNITED STATES COURT OF APPEALS
FOR THE FEDERAL CIRCUIT | No** | 4,455 | 0 | 0.00 | 73 | 0 | 0.00 |
| UNITED STATES COURT OF
INTERNATIONAL TRADE | No** | 5,730 | 0 | 0.00 | 103 | 0 | 0.00 |

APPENDIX VI

APPENDIX VI

SCHEDULE OF RELATIONSHIP BETWEEN SIZE OF AGENCY AND INTERNAL AUDIT

| NAME OF AGENCY | IA UNIT
YES/NO | FY 83 FUNDS (000) | | \$ | PERSONNEL | | \$ |
|---|-------------------|-------------------|---------|------|-----------|----------------------|------|
| | | AGENCY | IA UNIT | | AGENCY | IA UNIT ¹ | |
| UNITED STATES COURTS OF APPEALS, UNITED STATES DISTRICT COURTS, & OTHER JUDICIAL SERVICES | No** | 769,880 | 0 | 0.00 | 14,121 | 0 | 0.00 |
| UNITED STATES HOLOCAUST MEMORIAL COUNCIL | No | 820 | 0 | 0.00 | 10 | | 0.00 |
| UNITED STATES INFORMATION AGENCY | Yes | 30,867 | 88 | 0.29 | 415 | 12 | 2.89 |
| UNITED STATES POSTAL SERVICE | Yes | 500,000 | 28,000 | 5.60 | 542,334 | 569 | 0.11 |
| U.S. RAILWAY ASSOCIATION | NO | 2,000 | 0 | 0.00 | 45 | 0 | 0.00 |
| UNITED STATES TAX COURT | No | 15,083 | 0 | 0.00 | 266 | 0 | 0.00 |

NOTE: † IA Unit is not a separate line item in agency's budget.

* Covered by Office of Administration

** Covered by Administrative Office of the U.S. Courts.

*** IA Unit created in FY 83, information unavailable.

¹ IA personnel includes auditors, investigators, and support staff.

INDICATIONS OF INTERNAL AUDIT INDEPENDENCE(AGENCIES WITH INTERNAL AUDIT)

| Name of Agency | Official to whom
Director of IA Unit
reports | |
|---|--|---------|
| ACTION | ASSISTANT DIRECTOR
(Office of Compliance) | (3) |
| ADMINISTRATIVE OFFICE OF THE
U.S. COURTS | DIRECTOR & PRESIDING OFFICER | (1) |
| ARCHITECT OF THE CAPITOL | ARCHITECT | (1) |
| CIVIL AERONAUTICS BOARD | MANAGING DIRECTOR | (2) |
| COMMODITY FUTURES TRADING
COMMISSION | EXECUTIVE DIRECTOR | (2) |
| CONSUMER PRODUCT SAFETY
COMMISSION | CHAIRMAN | (1) |
| CORPORATION FOR PUBLIC
BROADCASTING | VICE PRESIDENT, CONTROLLER | (3) |
| DEPARTMENT OF JUSTICE | ATTORNEY GENERAL | (1) |
| DEPARTMENT OF THE TREASURY | SECRETARY & DEP'TY SECRETARY | (1 & 2) |
| DISTRICT OF COLUMBIA,
INSPECTOR GENERAL | MAYOR | (1) |
| D.C. AUDITOR | CITY COUNCIL | (1) |
| EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION | CHAIRMAN | (1) |
| EXPORT-IMPORT BANK | FINANCIAL OFFICER | (3) |
| FARM CREDIT ADMINISTRATION | DEPUTY GOVERNOR, CHIEF OF STAFF | (2) |
| FEDERAL COMMUNICATIONS
COMMISSION | CHAIRMAN | (1) |
| FEDERAL DEPOSIT INSURANCE
CORPORATION | DIRECTOR | (2) |
| FEDERAL ELECTION COMMISSION | STAFF DIRECTOR | (2) |

NOTE: 1 = Head of Agency; 2 = Deputy Head of Agency; 3 = Other

INDICATIONS OF INTERNAL AUDIT INDEPENDENCE(AGENCIES WITH INTERNAL AUDIT)

| Name of Agency | Official to whom
Director of IA Unit
reports | |
|---|--|-----|
| FEDERAL HOME LOAN BANK BOARD | CHAIRMAN | (1) |
| FEDERAL MARITIME COMMISSION | CHAIRMAN | (1) |
| FEDERAL MEDIATION AND
CONCILIATION SERVICE | EXECUTIVE DIRECTOR | (2) |
| FEDERAL RESERVE SYSTEM | CONTROLLER | (2) |
| SYSTEMS IMPROVEMENT & IA
OPERATIONS REVIEW PROGRAM | BOARD OF GOVERNORS | (1) |
| GOVERNMENT PRINTING OFFICE | PUBLIC PRINTER | (1) |
| INTER-AMERICAN FOUNDATION | PRESIDENT | (2) |
| INTERSTATE COMMERCE COMMISSION | DIRECTOR, BUREAU OF ACCOUNTS | (3) |
| LIBRARY OF CONGRESS | ASSOCIATE LIBRARIAN | (2) |
| MERIT SYSTEMS PROTECTION BOARD | MANAGING DIRECTOR | (2) |
| NATIONAL CONSUMER COOPERATIVE
BANK | AUDIT COMMITTEE | (2) |
| NATIONAL CREDIT UNION
ADMINISTRATION | CHAIRMAN | (2) |
| NATIONAL ENDOWMENT FOR THE
ARTS | CHAIRMAN | (1) |
| NATIONAL ENDOWMENT FOR THE
HUMANITIES | CHAIRMAN | (1) |
| NATIONAL LABOR RELATIONS BOARD | DIRECTOR OF ADMINISTRATION | (2) |
| NATIONAL RAILROAD PASSENGER
CORPORATION | GROUP V.P. FINANCE & ADMIN. | (2) |
| NATIONAL TRANSPORTATION SAFETY
BOARD | MANAGING DIRECTOR | (2) |

NOTE: 1 = Head of Agency; 2 = Deputy Head of Agency; 3 = Other

INDICATIONS OF INTERNAL AUDIT INDEPENDENCE(AGENCIES WITH INTERNAL AUDIT)

| Name of Agency | Official to whom
Director of IA Unit
reports | |
|--|--|---------|
| NATIONAL SCIENCE FOUNDATION | DIRECTOR | (2) |
| NEIGHBORHOOD REINVESTMENT
CORPORATION | BOARD OF DIRECTORS | (1) |
| NUCLEAR REGULATORY COMMISSION | CHAIRMAN & COMMISSIONERS | (1 & 2) |
| OFFICE OF ADMINISTRATION, EXECUTIVE
OFFICE OF THE PRESIDENT | DIRECTOR, FINANCIAL ADMIN. | (3) |
| OFFICE OF PERSONNEL MANAGEMENT | DEPUTY DIRECTOR | (2) |
| PANAMA CANAL COMMISSION | ADMINISTRATOR | (2) |
| PEACE CORPS | DIRECTOR | (1) |
| PENSION BENEFIT GUARANTY CORPORATION | DEPUTY DIR. FOR RESOURCE MGMT. | (2) |
| UNITED STATES POSTAL SERVICE | POSTMASTER GENERAL | (2) |
| RAILROAD RETIREMENT BOARD | EXECUTIVE DIRECTOR | (2) |
| SMITHSONIAN INSTITUTION | UNDER SECRETARY | (2) |
| UNITED STATES INFORMATION
AGENCY | DIRECTOR | (1) |

NOTE: 1 = Head of Agency; 2 = Deputy Head of Agency; 3 = Other

AGENCIES WITH MULTIPLE AUDIT OR INVESTIGATIVE UNITS

ACTION

CIVIL AERONAUTICS BOARD

DISTRICT OF COLUMBIA GOVERNMENT

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

DEPARTMENT OF JUSTICE

**** DEPARTMENT OF THE TREASURY**

FEDERAL COMMUNICATION COMMISSION

FARM CREDIT ADMINISTRATION

FEDERAL ELECTIONS COMMISSION

FEDERAL HOME LOAN BANK BOARD

**** FEDERAL RESERVE BOARD**

FEDERAL MARITIME COMMISSION

INTERSTATE COMMERCE COMMISSION

LEGAL SERVICES CORPORATION

NATIONAL ENDOWMENT FOR THE ARTS

NATIONAL RAILROAD PASSENGER CORPORATION

NUCLEAR REGULATORY COMMISSION

**** PEACE CORPS**

SMITHSONIAN INSTITUTION

UNITED STATES INFORMATION AGENCY

**** UNITED STATES POSTAL SERVICE**

****NOTE:** Those agencies with asterisks have written procedures for coordinating the audit and investigative activities within their agency. The remaining agencies have more than one audit or investigative unit within their agency but no written procedures for coordinating the audit or investigative efforts.

AGENCIES THAT HAVE PROCEDURES FOR
AUDIT RESOLUTION AS DEFINED BY OMB CIRCULAR A-50

ACTION

ADMINISTRATIVE OFFICE OF THE U.S. COURTS

CIVIL AERONAUTICS BOARD

CONSUMER PRODUCT SAFETY COMMISSION

DEPARTMENT OF JUSTICE

DEPARTMENT OF THE TREASURY

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

FEDERAL COMMUNICATIONS COMMISSION

FARM CREDIT ADMINISTRATION

FEDERAL DEPOSIT INSURANCE CORPORATION

FEDERAL ELECTION COMMISSION

FEDERAL HOME LOAN BANK BOARD

FEDERAL MEDIATION AND CONCILIATION SERVICE

GOVERNMENT PRINTING OFFICE

NATIONAL CREDIT UNION ADMINISTRATION

NATIONAL ENDOWMENT FOR THE ARTS

NATIONAL LABOR RELATIONS BOARD

NATIONAL RAILROAD PASSENGER CORPORATION

NUCLEAR REGULATORY COMMISSION

OFFICE OF PERSONNEL MANAGEMENT

PANAMA CANAL COMMISSION

PEACE CORPS

RAILROAD RETIREMENT BOARD

UNITED STATES INFORMATION AGENCY

UNITED STATES POSTAL SERVICE

AGENCIES THAT HAVE PROCEDURES FOR
FOLLOWING UP ON FINAL RESOLUTION
(CORRECTIVE ACTION TAKEN) OF AUDIT REPORTS

ACTION

ADMINISTRATIVE OFFICE OF THE U.S. COURTS
CIVIL AERONAUTICS BOARD
COMMODITY FUTURES TRADING COMMISSION
CONSUMER PRODUCT SAFETY COMMISSION
CORPORATION FOR PUBLIC BROADCASTING
DEPARTMENT OF JUSTICE
DEPARTMENT OF THE TREASURY
DISTRICT OF COLUMBIA GOVERNMENT
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
FEDERAL COMMUNICATIONS COMMISSION
FARM CREDIT ADMINISTRATION
FEDERAL DEPOSIT INSURANCE CORPORATION
FEDERAL ELECTION COMMISSION
FEDERAL HOME LOAN BANK BOARD
FEDERAL MEDIATION AND CONCILIATION SERVICE
FEDERAL RESERVE SYSTEM
GOVERNMENT PRINTING OFFICE
MERIT SYSTEMS PROTECTION BOARD
NATIONAL CREDIT UNION ADMINISTRATION
NATIONAL ENDOWMENT FOR THE ARTS
NATIONAL LABOR RELATIONS BOARD
NATIONAL RAILROAD PASSENGER CORPORATION
NUCLEAR REGULATORY COMMISSION
OFFICE OF PERSONNEL MANAGEMENT

AGENCIES THAT HAVE PROCEDURES FOR
FOLLOWING UP ON FINAL RESOLUTION
(CORRECTIVE ACTION TAKEN) OF AUDIT REPORTS

PANAMA CANAL COMMISSION

PEACE CORPS

PENSION BENEFIT GUARANTY CORPORATION

RAILROAD RETIREMENT BOARD

SMITHSONIAN INSTITUTION

UNITED STATES POSTAL SERVICE

COMPLIANCE WITH GAO AUDIT STANDARDS

| Agency | Did the organization respond that it complies with GAO audit standards? |
|--|---|
| ACTION | YES |
| ADMINISTRATIVE CONFERENCE OF THE UNITED STATES | N/A |
| ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS | YES |
| ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS | N/A |
| ADVISORY COMMITTEE ON FEDERAL PAY | N/A |
| ADVISORY COUNCIL ON HISTORIC PRESERVATION | N/A |
| AMERICAN BATTLE MONUMENTS COMMISSION | YES |
| APPALACHIAN REGIONAL COMMISSION | N/A |
| ARCHITECT OF THE CAPITOL | YES |
| ARCHITECTURAL & TRANSPORTATION BARRIERS COMPLIANCE BOARD | N/A |
| ARMS CONTROL AND DISARMAMENT AGENCY | N/A |
| BOARD OF INTERNATIONAL BROADCASTING | YES |
| CIVIL AERONAUTICS BOARD | YES |
| COMMISSION OF FINE ARTS | N/A |
| COMMISSION ON CIVIL RIGHTS | N/A |
| COMMISSION ON SECURITY AND COOPERATION IN EUROPE | N/A |

N/A = Agencies do not have internal audit functions.

COMPLIANCE WITH GAO AUDIT STANDARDS

| Agency | Did the organization respond that it complies with GAO audit standards? |
|--|---|
| COMMITTEE FOR PURCHASE FROM THE BLIND & SEVERELY HANDICAPPED | N/A |
| COMMODITY FUTURES TRADING COMMISSION | YES |
| CONGRESSIONAL BUDGET OFFICE | N/A |
| CONSUMER PRODUCT SAFETY COMMISSION | YES |
| COPYRIGHT ROYALTY TRIBUNAL | N/A |
| CORPORATION FOR PUBLIC BROADCASTING | N/A |
| COUNCIL OF ECONOMIC ADVISORS | YES |
| COUNCIL ON ENVIRONMENTAL QUALITY | YES |
| DELAWARE RIVER BASIN COMMISSION | NO |
| DEPARTMENT OF JUSTICE | YES |
| DEPARTMENT OF THE TREASURY | YES |
| DISTRICT OF COLUMBIA GOVERNMENT | YES |
| EQUAL EMPLOYMENT OPPORTUNITY COMMISSION | YES |
| EXECUTIVE RESIDENCE AT THE WHITE HOUSE | N/A |
| EXPORT-IMPORT BANK | N/A |
| FARM CREDIT ADMINISTRATION | YES |
| FEDERAL COMMUNICATIONS COMMISSION | YES |
| FEDERAL DEPOSIT INSURANCE CORPORATION | YES |
| FEDERAL ELECTION COMMISSION | YES |

COMPLIANCE WITH GAO AUDIT STANDARDS

| Agency | Did the organization respond that it complies with GAO audit standards? |
|---|---|
| FEDERAL HOME LOAN BANK BOARD | YES |
| FEDERAL JUDICIAL CENTER | YES |
| FEDERAL LABOR RELATIONS
AUTHORITY | N/A |
| FEDERAL MARITIME COMMISSION | N/A |
| FEDERAL MEDIATION AND
CONCILIATION SERVICE | YES |
| FEDERAL MINE SAFETY AND HEALTH
REVIEW COMMISSION | YES |
| FEDERAL RESERVE SYSTEM | N/A |
| FEDERAL TRADE COMMISSION | N/A |
| FRANKLIN DELANO ROOSEVELT
MEMORIAL COMMISSION | N/A |
| GOVERNMENT PRINTING OFFICE | YES |
| HARRY S. TRUMAN SCHOLARSHIP
FOUNDATION | N/A |
| INTER-AMERICAN FOUNDATION | YES |
| INTERNATIONAL TRADE COMMISSION | N/A |
| INTERSTATE COMMERCE COMMISSION | YES |
| JAPAN-UNITED STATES FRIENDSHIP
COMMISSION | N/A |
| LEGAL SERVICES CORPORATION | N/A |
| LIBRARY OF CONGRESS | NO |
| MARINE MAMMAL COMMISSION | N/A |
| MERIT SYSTEMS PROTECTION BOARD | YES |
| NATIONAL CAPITAL PLANNING
COMMISSION | N/A |

COMPLIANCE WITH GAO AUDIT STANDARDS

| Agency | Did the organization respond that it complies with GAO audit standards? |
|---|---|
| NATIONAL COMMISSION ON LIBRARIES AND INFORMATION SCIENCE | N/A |
| NATIONAL CONSUMER COOPERATIVE BANK | NO |
| NATIONAL CREDIT UNION ADMINISTRATION | YES |
| NATIONAL ENDOWMENT FOR THE ARTS | YES |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | N/A |
| NATIONAL LABOR RELATIONS BOARD | YES |
| NATIONAL MEDIATION BOARD | N/A |
| NATIONAL RAILROAD PASSENGER CORPORATION | N/A |
| NATIONAL SCIENCE FOUNDATION | YES |
| NATIONAL SECURITY COUNCIL | YES |
| NATIONAL TRANSPORTATION SAFETY BOARD | YES |
| NAVAJO AND HOPI INDIAN RELOCATION COMMISSION | N/A |
| NEIGHBORHOOD REINVESTMENT CORPORATION | YES |
| NUCLEAR REGULATORY COMMISSION | YES |
| OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION | N/A |
| OFFICE OF ADMINISTRATION, EXECUTIVE OFFICE OF THE PRESIDENT | N/A |
| OFFICE OF MANAGEMENT AND BUDGET | N/A |

COMPLIANCE WITH GAO AUDIT STANDARDS

| Agency | Did the organization respond that it complies with GAO audit standards? |
|---|---|
| OFFICE OF PERSONNEL MANAGEMENT | YES |
| OFFICE OF POLICY DEVELOPMENT | YES |
| OFFICE OF SCIENCE & TECHNOLOGY
POLICY | N/A |
| OFFICE OF TECHNOLOGY
ASSESSMENT | YES |
| OFFICE OF THE FEDERAL
INSPECTOR, ALASKA NATURAL GAS
TRANSPORTATION SYSTEM | YES |
| OFFICE OF THE UNITED STATES
TRADE REPRESENTATIVE | N/A |
| OFFICE OF THE VICE PRESIDENT | YES |
| OFFICIAL RESIDENCE OF THE VICE
PRESIDENT | N/A |
| PANAMA CANAL COMMISSION | YES |
| PEACE CORPS | YES |
| PENNSYLVANIA AVENUE
DEVELOPMENT CORPORATION | N/A |
| PENSION BENEFIT GUARANTY
CORPORATION | N/A |
| PROPERTY REVIEW BOARD | YES |
| RAILROAD RETIREMENT BOARD | YES |
| SECURITIES AND EXCHANGE
COMMISSION | YES |
| SELECTIVE SERVICE SYSTEM | N/A |
| SMITHSONIAN INSTITUTION | YES |
| SUSQUEHANNA RIVER BASIN
COMMISSION | YES |
| THE WHITE HOUSE OFFICE | N/A |

COMPLIANCE WITH GAO AUDIT STANDARDS

| Agency | Did the organization respond that it complies with GAO audit standards? |
|--|---|
| UNITED STATES COURTS OF APPEALS, U.S. DISTRICT COURTS, & OTHER JUDICIAL SERVICES | YES |
| UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT | YES |
| UNITED STATES COURT OF INTERNATIONAL TRADE | YES |
| UNITED STATES HOLOCAUST MEMORIAL COUNCIL | N/A |
| UNITED STATES INFORMATION AGENCY | YES |
| UNITED STATES POSTAL SERVICE | YES |
| UNITED STATES TAX COURT | N/A |
| U.S. RAILWAY ASSOCIATION | N/A |

AGENCIES REPORTING THEY HAVE A HOTLINE

COMMISSION ON CIVIL RIGHTS

DEPARTMENT OF JUSTICE

DEPARTMENT OF THE TREASURY

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

FEDERAL HOME LOAN BANK BOARD

NATIONAL LABOR RELATIONS BOARD

OFFICE OF PERSONNEL MANAGEMENT

PENSION BENEFIT GUARANTY CORPORATION

UNITED STATES INFORMATION AGENCY

(911041)

END

FILMED

1984

DTIC